

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JIMMY LYNN WALDEN,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 20587-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL FOR LACK OF JURISDICTION**

On October 2, 2017, petitioner filed the petition to commence this case, seeking review of purported notice(s) of deficiency and notice(s) of determination concerning collection action (collectively referred to herein as “notices”) that he claims he “never received”. The Court’s \$60.00 filing fee for this case was not paid. On October 2, 2017, petitioner filed an Amendment To Petition and stated therein that the purported notices were issued for tax years 2007 through 2012. On October 4, 2017, the Court directed petitioner to pay the Court’s filing fee or submit an Application for Waiver of Filing Fee for consideration. To date, petitioner has not done so.

On December 4, 2017, petitioner filed an Amended Petition in which he appeared to indicate that the purported notices were issued for tax years 2000-2017, inclusive. On December 21, 2017, respondent filed a Motion for More Definite Statement Pursuant to Rule 51. By Order dated December 28, 2017, the Court directed petitioner to file an Objection, if any, to respondent’s motion. On January 12, 2018, petitioner filed a Motion To Dismiss.

Upon due consideration, it is

ORDERED that, on the Court’s own motion, this case is dismissed for lack of jurisdiction on the ground that petitioner failed to pay the Court’s filing fee. It is further

ORDERED that respondent’s Motion for More Definite Statement Pursuant To Rule 51 and petitioner’s Motion To Dismiss are denied as moot.

**(Signed) L. Paige Marvel  
Chief Judge**

ENTERED:           **JAN 16 2018**

**SERVED Jan 16 2018**